

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Jac-Cen-Del Community Sch Corp (6900)

Jac-Cen-Del Community Sch Corp (6900)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$2,825,694	\$2,841,206	\$3,016,851	\$2,904,281	1%	-4%
Group Health Insurance (222)	\$333,086	\$340,142	\$343,978	\$359,445	2%	4%
Noncertified Salaries (120)	\$216,244	\$374,505	\$232,504	\$238,494	2%	3%
Social Security-Certified Employee Retirement (212)	\$205,979	\$208,414	\$220,345	\$212,334	1%	-4%
Teacher Retirement Fund, After 7-1-95 (216)	\$116,060	\$115,658	\$140,075	\$167,854	10%	20%
Operational Supplies (611)	\$52,265	\$56,183	\$57,984	\$73,204	9%	26%
Other General Supplies (615, 660 to 689)	\$77,434	\$99,623	\$33,527	\$67,801	-3%	102%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$54,303	\$53,411	\$47,846	\$37,326	-9%	-22%
Pre-2008 object code - temporary salaries (header) (130)	\$32,007	\$33,794	\$28,075	\$37,225	4%	33%
Public Employees Retirement Fund (214)	\$27,102	\$42,606	\$29,802	\$32,262	4%	8%
Other Employee Benefits (241 to 290)	\$136,193	\$57,328	\$224,550	\$31,556	-31%	-86%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$0	\$24,977	N/A	N/A
Social Security-Noncertified Employee Retirement (211)	\$15,648	\$27,508	\$17,174	\$17,739	3%	3%
Equipment (730)	\$13	\$11,387	\$840	\$11,284	438%	> 500%
Textbooks (630)	\$0	\$0	\$0	\$10,374	N/A	N/A
Purchased Professional and Technical Pupil Services (313)	\$12,600	\$8,400	\$8,700	\$9,600	-7%	10%
Group Accident Insurance (223)	\$7,226	\$7,460	\$7,691	\$7,566	1%	-2%
Group Life Insurance (221)	\$5,103	\$5,023	\$5,040	\$6,326	6%	26%
Computer Hardware (741)	\$0	\$0	\$0	\$5,741	N/A	N/A
Miscellaneous Objects (876 to 899)	\$40	\$1,284	\$200	\$4,205	220%	> 500%
Travel (580)	\$2,188	\$8,421	\$2,679	\$1,945	-3%	-27%
Late Payments (872)	\$1,040	\$0	\$2,528	\$0	-100%	-100%
Technology Related Professional Development (748)	\$2,710	\$0	\$5,468	\$0	-100%	-100%
Library Books (640)	\$2,052	\$2,537	\$10	\$0	-100%	-100%
Periodicals (650)	\$2,140	\$0	\$0	\$0	-100%	N/A
Purchased Property Services; Repairs and Maintenance Services (430)	\$68	\$0	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$4,127,194	\$4,294,888	\$4,425,867	\$4,261,540	1%	-4%
Student Instructional Support						
Certified Salaries (110)	\$286,302	\$296,802	\$322,586	\$351,074	5%	9%
Noncertified Salaries (120)	\$194,510	\$179,401	\$204,303	\$226,783	4%	11%
Group Health Insurance (222)	\$52,262	\$43,297	\$43,200	\$59,277	3%	37%
Public Employees Retirement Fund (214)	\$24,853	\$24,187	\$26,747	\$29,612	4%	11%
Operational Supplies (611)	\$27,806	\$29,069	\$26,406	\$28,255	0%	7%
Social Security-Certified Employee Retirement (212)	\$21,750	\$22,276	\$23,842	\$25,622	4%	7%

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Teacher Retirement Fund, After 7-1-95 (216)	\$23,092	\$23,958	\$23,746	\$24,771	2%	4%
Social Security-Noncertified Employee Retirement (211)	\$14,551	\$13,483	\$15,393	\$16,689	3%	8%
Other Employee Benefits (241 to 290)	\$3,620	\$1,459	\$7,021	\$4,114	3%	-41%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,991	\$2,059	\$2,281	\$2,159	2%	-5%
Travel (580)	\$2,710	\$1,821	\$4,107	\$1,979	-8%	-52%
Group Accident Insurance (223)	\$886	\$773	\$778	\$779	-3%	0%
Group Life Insurance (221)	\$625	\$629	\$625	\$706	3%	13%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$3,935	\$0	\$0	\$0	-100%	N/A
Postage and Postage Machine Rental (532)	\$1,390	\$0	\$23	\$0	-100%	-100%
Student Instructional Support Total	\$660,282	\$639,213	\$701,058	\$771,820	4%	10%
Overhead and Operational						
Noncertified Salaries (120)	\$763,552	\$673,813	\$803,299	\$889,899	4%	11%
Equipment (730)	\$97,580	\$72,513	\$107,685	\$349,775	38%	225%
Light and Power - Other than Heating and Cooling (625)	\$174,060	\$215,090	\$220,361	\$238,157	8%	8%
Food Purchases (614)	\$177,808	\$198,772	\$204,986	\$211,009	4%	3%
Vehicles (731)	\$92,889	\$166,413	\$66,778	\$120,360	7%	80%
Operational Supplies (611)	\$95,993	\$84,025	\$77,283	\$118,218	5%	53%
Public Employees Retirement Fund (214)	\$80,825	\$77,541	\$89,286	\$97,516	5%	9%
Certified Salaries (110)	\$96,857	\$98,107	\$92,750	\$92,185	-1%	-1%
Gasoline and Lubricants (613)	\$75,471	\$89,038	\$85,523	\$85,991	3%	1%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$64,896	\$64,786	\$69,622	\$79,922	5%	15%
Social Security-Noncertified Employee Retirement (211)	\$58,300	\$51,715	\$60,615	\$67,628	4%	12%
Group Health Insurance (222)	\$50,110	\$49,791	\$45,590	\$49,224	0%	8%
Other Employee Benefits (241 to 290)	\$1,211	\$1,818	\$27,381	\$27,588	118%	1%
Heating and Cooling for Buildings - Gas (622)	\$0	\$3,558	\$0	\$18,298	N/A	N/A
Tires and Repairs (612)	\$12,395	\$11,665	\$0	\$16,626	8%	N/A
Purchased Property Services; Repairs and Maintenance Services (430)	\$28,617	\$9,897	\$11,235	\$13,557	-17%	21%
Board Members Compensation (115)	\$13,000	\$13,000	\$7,150	\$13,000	0%	82%
Dues and Fees (810)	\$5,368	\$11,046	\$25,861	\$10,302	18%	-60%
Teacher Retirement Fund, After 7-1-95 (216)	\$10,170	\$10,308	\$9,739	\$9,709	-1%	0%
Purchased Professional and Technical Pupil Services (313)	\$10,878	\$11,585	\$14,651	\$8,492	-6%	-42%
Utility Services Removal of Refuse and Garbage (412)	\$7,622	\$7,882	\$7,985	\$8,297	2%	4%
Purchased Professional and Technical Board of Education Services (318)	\$3,729	\$3,833	\$3,380	\$8,138	22%	141%
Social Security-Certified Employee Retirement (212)	\$7,476	\$7,307	\$6,732	\$6,705	-3%	0%
Telephone (531)	\$4,768	\$2,674	\$11,027	\$5,103	2%	-54%

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Miscellaneous Objects (876 to 899)	\$43	\$226	\$165	\$4,819	225%	> 500%
Utility Services Water and Sewage (411)	\$0	\$2,438	\$4,392	\$4,733	N/A	8%
Travel (580)	\$3,571	\$2,483	\$6,963	\$4,574	6%	-34%
Other General Supplies (615, 660 to 689)	\$4,447	\$3,513	\$4,622	\$4,144	-2%	-10%
Postage and Postage Machine Rental (532)	\$1,417	\$3,359	\$4,790	\$3,603	26%	-25%
Advertising (540)	\$2,503	\$2,514	\$1,448	\$2,485	0%	72%
Textbooks (630)	\$1,418	\$1,179	\$1,872	\$1,881	7%	0%
Group Life Insurance (221)	\$1,434	\$1,515	\$1,546	\$1,733	5%	12%
Group Accident Insurance (223)	\$656	\$624	\$596	\$597	-2%	0%
Bank Service Charges (871)	\$545	\$520	\$540	\$525	-1%	-3%
Other Purchased Professional and Technical Services (319)	\$525	\$0	\$400	\$350	-10%	-13%
Technology Related Professional Development (748)	\$0	\$0	\$4,512	\$0	N/A	-100%
Connectivity (744)	\$0	\$0	\$3,780	\$0	N/A	-100%
Unemployment compensation (230)	\$9,861	\$3,056	\$0	\$0	-100%	N/A
Heating and Cooling for Buildings - Electricity (621)	\$0	\$0	\$2,824	\$0	N/A	-100%
Overhead and Operational Total	\$1,959,995	\$1,957,604	\$2,087,367	\$2,575,142	7%	23%
Nonoperational						
Purchased Property Services; Construction Services (450)	\$907,209	\$833,251	\$430,858	\$521,696	-13%	21%
Equipment (730)	\$128,323	\$175,273	\$277,784	\$215,764	14%	-22%
Noncertified Salaries (120)	\$46,654	\$51,550	\$51,013	\$51,434	2%	1%
Certified Salaries (110)	\$42,297	\$64,359	\$40,145	\$41,799	0%	4%
Purchased Property Services; Rentals (440)	\$43,127	\$50,743	\$43,737	\$31,234	-8%	-29%
Technology Related Professional Development (748)	\$0	\$0	\$10,406	\$16,062	N/A	54%
Dues and Fees (810)	\$27,667	\$15,031	\$19,929	\$14,941	-14%	-25%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$0	\$9,696	N/A	N/A
Operational Supplies (611)	\$12,268	\$15,254	\$7,303	\$7,418	-12%	2%
Purchased Property Services; Repairs and Maintenance Services (430)	\$2,800	\$9,216	\$5,579	\$6,626	24%	19%
Other General Supplies (615, 660 to 689)	\$1,865	\$4,933	\$2,175	\$5,997	34%	176%
Social Security-Noncertified Employee Retirement (211)	\$3,569	\$3,845	\$3,903	\$3,935	2%	1%
Teacher Retirement Fund, After 7-1-95 (216)	\$2,534	\$4,122	\$2,402	\$3,409	8%	42%
Social Security-Certified Employee Retirement (212)	\$3,236	\$4,923	\$3,071	\$3,198	0%	4%
Computer Hardware (741)	\$0	\$0	\$0	\$2,048	N/A	N/A
Miscellaneous Objects (876 to 899)	\$0	\$250	\$600	\$1,600	N/A	167%
Public Employees Retirement Fund (214)	\$812	\$1,124	\$758	\$850	1%	12%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$534	\$606	\$324	\$126	-30%	-61%

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Land and Easements (710)	\$0	\$300	\$0	\$0	N/A	N/A
Nonoperational Total	\$1,222,896	\$1,234,781	\$899,986	\$937,832	-6%	4%
Grand Total	\$7,970,366	\$8,126,486	\$8,114,278	\$8,546,333	2%	5%